

Exhibit 1

EXHIBIT 1¹

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Abrahamsen, Harry	10-cr-254 (D.N.J.)	Tax loss of between \$325,000 and \$550,000 ² and a maximum account value of at least \$600,000 ³	21-27 mos ⁴	21 mos	0 incarceration; 3 years probation with 12 months home confinement; \$15,000 fine	Yes ⁵

¹ Sentencing submissions are not titled uniformly across federal district courts. For ease of reference, we refer to the sentencing memorandum submitted on behalf of the Government as “USA Sentencing Memorandum,” and we refer to the sentencing memorandum submitted on behalf of the Defendant as “Defendant’s Sentencing Memorandum.”

² Plea Agreement, at 6 (ECF No. 5).

³ Press Release, U.S. Attorney’s Office, District of New Jersey, New Jersey UBS Client Sentenced for Failing to Report More Than \$1 Million in Swiss Bank Account (May 24, 2011), available at <https://www.justice.gov/opa/pr/new-jersey-ubs-client-sentenced-failing-report-more-1-million-swiss-bank-account> (extrapolated based on FBAR penalty of at least \$300,000).

⁴ Plea Agreement, at 6 (ECF No. 5) (based on the agreed upon offense level of 16 pursuant to the “version of the United States Sentencing Guidelines effective on November 1, 2000”).

⁵ Exhibit 4 to USA Sentencing Memorandum (ECF No. 13-4), *United States v. Kaminsky*, 14-cr-382 (N.D. Ga.) (providing that the government filed a 5K1.1 motion on behalf of Abrahamsen) (“USA Kaminsky Table”).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Alan, David	10-cr-00160 (W.D. Pa.)	Tax loss of between \$80,000 and \$200,000 ⁶ and a maximum account value of \$500,000 ⁷	18-24 mos ⁸	0 mos	21 months incarceration; 3 years supervised release; \$40,000 fine	No ⁹
Barouh, Jack	10-cr-20034 (S.D. Fla.)	Tax loss of \$736,269 and a maximum account value of \$10,017,613 ¹⁰	30-37 mos ¹¹	20 mos	10 months incarceration; 1 year supervised release; \$5,000 fine	Yes ¹²

⁶ Defendant's Sentencing Memorandum, at 2 (ECF No. 56).

⁷ USA Sentencing Memorandum, at 13 (ECF No. 62).

⁸ Defendant's Sentencing Memorandum, at 2 (ECF No. 56).

⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor USA Sentencing Memorandum.

¹⁰ Statement of Facts, at 3, 5 (ECF No. 7).

¹¹ USA 5K1.1 Motion, at 2 (ECF No. 18).

¹² USA 5K1.1 Motion (ECF No. 18).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Berg, Christopher	12-cr-877 (N.D. Cal.)	Tax loss of \$270,757 ¹³ and a maximum account value of approximately \$574,000 ¹⁴	24-30 mos ¹⁵	12 mos	1 year and 1 day incarceration; 3 years supervised release	Yes ¹⁶
Bhasin, Josephine	11-cr-268 (E.D.N.Y.)	Tax loss of at least \$47,000 and a maximum account value of \$8.3 million ¹⁷	Not available	Not available	0 incarceration; 3 months home detention; 2 years probation; 150 hours of community service	Yes ¹⁸

¹³ Information, at 5 (ECF No. 1).

¹⁴ USA Sentencing Memorandum, at 5 (ECF No. 15) (extrapolating from a \$287,896 civil FBAR penalty).

¹⁵ Applying the 2014 Guidelines to an offense level of 17, *see* USA Sentencing Memorandum, at 6 (ECF No. 15).

¹⁶ USA Sentencing Memorandum, at 5 (ECF No. 15).

¹⁷ Information, at 1-2 (ECF No. 7). The tax loss of at least \$47,000 is calculated by taking 28% of the \$169,000 in unreported interest income, *see id.* at 2, pursuant to U.S.S.G. § 2T1.1(c)(1).

¹⁸ Defendant's Sentencing Memorandum, at 2 (ECF No. 28) ("We understand that Bhasin was instrumental in assisting the government in obtaining convictions against several individuals, and that a Section 5K1.1 Motion will be filed on her behalf by the Government.").

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Bloomberg, Howard	14-cr-231 (N.D. Ga.)	Tax loss of \$9,567 ¹⁹ and a maximum account value of \$930,000 ²⁰	4-10 mos ²¹	3.5 mos	14 days incarceration; 2 years supervised release; \$5,000 fine; \$9,567 restitution; 200 hours of community service	No ²²
Briguet, George	15-cr-0050 (E.D.N.Y.)	\$169,935 ²³ and a maximum account value of at least \$4.5 million ²⁴	18-24 mos ²⁵	18 mos	0 incarceration; 2 years probation; \$40,000 fine	No ²⁶

¹⁹ Defendant's Sentencing Memorandum, at 3 (ECF No. 17).

²⁰ Information, at 2 (ECF No. 1)

²¹ Defendant's Sentencing Memorandum, at 4 (ECF No. 17) ("Allowing a 1 level decrease for the variance recommended by the Government, the final offense level is 9 and the guideline range is 4-10 months.").

²² Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor in the USA Kaminsky Table.

²³ Information, at 3 (ECF No. 4).

²⁴ USA Sentencing Memorandum, at 5 (ECF No. 19).

²⁵ USA Sentencing Memorandum, at 6 (ECF No. 19) (based on an offense level of 15).

²⁶ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Cambata, Albert	15-cr-362 (E.D. Va.)	Tax loss of \$84,849 ²⁷ and a maximum account value of at least \$12 million ²⁸	12-18 mos ²⁹	12 mos	0 incarceration; 1 year unsupervised probation; \$15,000 fine; \$84,849 in restitution	No ³⁰
Canale, Michael	12-cr-975 (S.D.N.Y.)	Tax loss of approximately \$216,000 and a maximum account value of approximately \$1.4 million ³¹	24-30 mos ³²	18 mos	6 months incarceration; 3 years supervised release; \$100,000 fine; \$216,407 restitution; 400 hours of community service	No ³³

²⁷ Plea Agreement, at 3 (ECF No. 8).

²⁸ Statement of Facts, at 2 (ECF No. 9).

²⁹ USA Sentencing Memorandum, at 1 (ECF No. 17).

³⁰ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Sentencing Memorandum.

³¹ USA Sentencing Memorandum, at 1-3 (ECF No. 15).

³² USA Sentencing Memorandum, at 2, 3 (ECF No. 15).

³³ USA Sentencing Memorandum, at 7 (ECF No. 15) (“The defendant has attempted to recast, inaccurately, the Government’s granting of his counsel’s request for a meeting with the provision of substantial assistance.”).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Canale, Peter	14-cr-713 (S.D.N.Y.)	Tax loss of \$323,227 ³⁴ and a maximum account value of at least \$700,000 ³⁵	24-30 mos ³⁶	24 mos	0 incarceration; 3 years probation; \$50,000 fine; \$90,472 in restitution; 20 hours of community service per week for 3 years	No ³⁷
Chatfield, Jeffrey	10-cr-4546 (S.D. Cal.)	Maximum account value of at least \$900,000 ³⁸	Not available	N/A	0 incarceration; 3 Years supervised release; \$2,000 in restitution	No ³⁹

³⁴ USA Sentencing Memorandum, at 6 (ECF No. 39) (Although Peter Canale's plea agreement reflected a tax loss of \$106,820, the Government and the Defendant agreed that Peter Canale was also responsible for the tax loss caused by the conduct of his brother, Michael Canale, which was \$216,407).

³⁵ USA Sentencing Memorandum, at 5 (ECF No. 39).

³⁶ USA Sentencing Memorandum, at 2 (ECF No. 39).

³⁷ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor USA Sentencing Memorandum.

³⁸ Press Release, U.S. Attorney's Office, Southern District of California, UBS Client Sentenced in San Diego for Hiding Assets in Secret Bahamian and Swiss Bank Accounts (March 14, 2011), available at <https://www.justice.gov/opa/pr/ubs-client-sentenced-san-diego-hiding-assets-secret-bahamian-and-swiss-bank-accounts>.

³⁹ The Government did not identify a motion pursuant to U.S.S.G. § 5K1.1 in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Chernick, Jeffrey	09-cr-60182 (S.D. Fla.)	Tax loss between \$80,000 and \$200,000 ⁴⁰ and a maximum account value of approximately \$8 million ⁴¹	18-24 mos ⁴²	15 mos	3 months incarceration; 1 year supervised release with 6 months home confinement	Yes ⁴³
Chitkara, Rakesh	13-cr-202 (D.N.J.)	Tax loss of approximately \$27,000, and a maximum account value of \$1.6 million ⁴⁴	10-16 mos ⁴⁵	10 mos	0 incarceration; 1 year probation; \$15,000 fine	No ⁴⁶

⁴⁰ The tax loss is extrapolated from the Chernick's offense level of 15, which corresponds to the 18-24 month guidelines range. *See USA 5K Motion*, at 4 (ECF No. 23). Coupled with the decreases provided in § 3E1.1, and the increase for sophisticated means in § 2T1.1(b)(2), for the offense level to be 15, the tax loss must have been between \$80,000 and \$200,000.

⁴¹ Statement of Facts, at 2 (ECF No. 17).

⁴² USA 5K Motion, at 4 (ECF No. 23).

⁴³ USA 5K Motion (ECF No. 23).

⁴⁴ Press Release, U.S. Attorney's Office, District of New Jersey, Monmouth County, N.J., Man Admits To Filing False Personal Income Tax Returns Omitting Swiss Bank Accounts (March 21, 2013), available at <https://www.justice.gov/usao-nj/pr/monmouth-county-nj-man-admits-filing-false-personal-income-tax-returns-omitting-swiss>. The maximum account value is extrapolated from the FBAR penalty of \$839,885.

⁴⁵ Based on the guidelines calculation in the plea agreement, and the application of the 2013 guidelines. *See Plea Agreement*, at 7 (ECF No. 5).

⁴⁶ The Government did not identify a motion pursuant to U.S.S.G. § 5K1.1 in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Chon, Bae Soo "Chris"	12-cr-506 (D. Md.)	Tax loss \$412,404 and a maximum account value of \$880,000 ⁴⁷	30-37 mos ⁴⁸	18 mos	1 year and 1 day incarceration; 1 year supervised release; \$15,000 fine; \$522,650 restitution	No ⁴⁹
Chong, Richard	13-cr-442 (N.D. Cal.)	Tax loss of \$16,707 ⁵⁰ and a maximum account value of \$1.8 million ⁵¹	10-16 mos ⁵²	10 mos	0 incarceration; 2 years probation; \$3,000 fine; \$16,707 restitution; 200 hours of community service	No ⁵³

⁴⁷ Press Release, U.S. Attorney's Office, District of Maryland, Beltsville Business Owner Sentenced to Prison for Evading over \$522,000 in Federal and State Taxes (February 15, 2013), available at <https://www.justice.gov/usao-md/pr/beltsville-business-owner-sentenced-prison-evading-over-522000-federal-and-state-taxes>. The maximum account value is calculated based on the \$441,482.50 civil penalty.

⁴⁸ Based on the guidelines calculation in the plea agreement, and the application of the 2012 guidelines. *See* Plea Agreement, at 4 (ECF No. 7).

⁴⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the Defendant's Sentencing Memorandum.

⁵⁰ USA Sentencing Memorandum, at 3 (ECF No. 10).

⁵¹ Defendant's Sentencing Memorandum, at 1 (ECF No. 11) (extrapolated from a \$900,000 civil FBAR penalty).

⁵² USA Sentencing Memorandum, at 3 (ECF No. 10).

⁵³ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor USA Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Cittadini, Roberto	09-cr-344 (W.D. Wash.)	Tax loss of \$17,985 and a maximum value of \$1.8 million ⁵⁴	10-16 mos ⁵⁵	10 mos	0 incarceration; 1 year supervised release with 6 months home confinement; \$10,000 fine; \$17,985 restitution	Yes ⁵⁶
Cohen, Aaron	13-cr-498 (C.D. Cal.)	Tax loss of \$66,660 and a maximum account value of \$3.45 million ⁵⁷	12-18 mos ⁵⁸	9 mos	3 months incarceration; 1 year supervised release; \$30,000 fine	Yes ⁵⁹
Cohen, Menashe	14-cr-111 (D.N.H.)	Tax loss of \$28,017 and a maximum account value of \$1,296,799.71 ⁶⁰	10-16 mos ⁶¹	10 mos	0 incarceration; 3 years probation with 6 months home confinement; \$30,000 fine	No ⁶²

⁵⁴ USA Sentencing Memorandum, at 1-4 (ECF No. 13).

⁵⁵ USA Sentencing Memorandum, at 4 (ECF No. 13).

⁵⁶ USA Sentencing Memorandum, at 4 (ECF No. 13).

⁵⁷ Plea Agreement, Attachment A, at 4-5 (ECF No. 8).

⁵⁸ Defendant's Sentencing Memorandum, at 2 (ECF No. 33) (applying the 2014 guidelines).

⁵⁹ ECF No. 39 ("SEALED DOCUMENT - GOVERNMENT'S EX PARTE APPLICATION to File Its Further Sentencing Position and Request Pursuant to U.S.S.G. section 5K1.1 Under Seal.").

⁶⁰ Plea Agreement, at 5 (ECF No. 4).

⁶¹ Government Sentencing Memorandum, at 7 (ECF No. 15).

⁶² Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor the USA Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Cone, Robert	11-cr-617 (S.D. Tex.)	Tax loss of \$282,691 and a maximum account value of at least \$1 million ⁶³	24-30 mos ⁶⁴	12 mos	1 year and 1 day incarceration; 1 year supervised release; \$50,000 fine; \$939,917 restitution	No ⁶⁵
Curran, Mary Estelle	12-cr-80206 (S.D. Fla.)	Tax loss of \$667,716 ⁶⁶ and a maximum account value of \$43 million ⁶⁷	30-37 mos ⁶⁸	30 mos	0 incarceration; 12 months probation	No ⁶⁹
Dahake, Vaibhov	11-cr-42 (D.N.J.)	Tax loss between \$30,000 and \$80,000 ⁷⁰ and an unidentified maximum account value	12-18 mos ⁷¹	12 mos	0 incarceration; 1 year probation; \$5,000 fine	No ⁷²

⁶³ Plea Agreement, at 5, 8 (ECF No. 24).

⁶⁴ Plea Agreement, at 5 (ECF No. 24). Based on the application of the 2013 guidelines, and an offense level of 17.

⁶⁵ Plea Agreement, at 3 (ECF No. 24) (“The parties understand this agreement carries **NO** potential for a motion for departure under Section 5K1.1 of the Sentence Guidelines.”) (emphasis in original).

⁶⁶ Plea Agreement, Statement of Facts, at 4 (ECF No. 22).

⁶⁷ Defendants Sentencing Memorandum, at 1 (ECF No. 33) (extrapolated based on an FBAR penalty of \$21.6 million).

⁶⁸ Plea Agreement, at 4 (ECF No. 22).

⁶⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in Defendant’s Sentencing Memorandum.

⁷⁰ Plea Agreement, at 7 (ECF No. 7).

⁷¹ Plea Agreement, at 7-8 (ECF No. 7) (based on the offense level of 13 in the plea agreement).

⁷² Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the plea agreement nor is there any indication of such a motion on the docket.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Eisenberg, Arthur Joel	10-cr-369 (W.D. Wash.)	Tax loss of \$64,325 and a maximum account value of \$4,262,786 ⁷³	12-18 mos ⁷⁴	12 mos	0 incarceration; 3 years probation; \$25,000 fine	No ⁷⁵
Ferdig, Arthur Allen	09-cr-348 (C.D. Cal.)	Tax loss of \$148,000 ⁷⁶ and a maximum account value is not available	18-24 mos ⁷⁷	0 mos	18 months incarceration; 3 years supervised release; 100 hours of community service	No ⁷⁸
Fogel, Baruch	14-cr-691 (C.D. Cal.)	Tax loss of \$196,382 ⁷⁹ and a maximum account value of \$8,495,787 ⁸⁰	18-24 mos ⁸¹	18 mos	0 incarceration; 2 years probation; \$40,000 fine	Yes ⁸²

⁷³ USA Sentencing Memorandum, at 3, 6 (ECF No. 11) (“From the years 2003 through 2008, the balance of funds in the various accounts maintained by Defendant Eisenberg ranged from approximately \$2,377,226 to \$4,262,786 . . . Based upon these calculations, the parties have agreed to stipulate that the total tax loss in this case, exclusive of any interest and penalties that may be relevant civilly, equals \$64,325.”).

⁷⁴ USA Sentencing Memorandum, at 7 (ECF No. 11).

⁷⁵ USA Sentencing Memorandum, at 12 (ECF No. 11) (“Defendant Eisenberg’s cooperation has not risen to the level of justifying a downward departure pursuant to U.S.S.G. § 5K1.1.”).

⁷⁶ Plea Agreement, at 7 (ECF No. 24).

⁷⁷ USA Sentencing Memorandum, at 3 (ECF No. 37).

⁷⁸ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant’s Sentencing Memorandum nor the USA Sentencing Memorandum.

⁷⁹ Plea Agreement, at 13 (ECF No. 9).

⁸⁰ Plea Agreement, at 5, 13 (ECF No. 9) (extrapolated from a \$4,247,893.50 civil FBAR penalty).

⁸¹ USA Sentencing Memorandum, at 2 (ECF. No. 36).

⁸² USA Sentencing Memorandum, at 2 (ECF. No. 36).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Francis, Michael C.	12-cr-805 (C.D. Cal.)	No tax loss associated with foreign accounts that had an aggregate maximum value of \$896,157.75 ⁸³	6-12 mos ⁸⁴	6 mos	0 incarceration; 6 months home confinement; 3 years probation; \$4,000 fine	No ⁸⁵
Gabella, Gabriel	14-cr-207 (E.D.N.Y.)	Tax loss of \$239,012 and a maximum account value of approximately \$6.2 million ⁸⁶	24-30 mos ⁸⁷	24 mos	0 incarceration; 3 years probation; \$50,000 fine; \$239,012 restitution	No ⁸⁸
Gardellini, Gustavo	06-cr-335 (D.D.C.)	Tax loss of \$94,116 and a maximum account value of at least \$350,000 ⁸⁹	10-16 mos ⁹⁰	10 mos	0 incarceration; 5 years probation; \$15,000 fine	No ⁹¹

⁸³ USA Sentencing Memorandum, at 2-3 (ECF No. 37).

⁸⁴ Defendant's Sentencing Memorandum, at 2 (ECF No. 40).

⁸⁵ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor in Defendant's Sentencing Memorandum.

⁸⁶ Defendant's Sentencing Memorandum, at 1 (ECF No. 14) ("Mr. Gabella has complied with all of the terms of his plea agreement, including the payment of a \$3,140,346 FBAR penalty and \$239,012 of back taxes.").

⁸⁷ Defendant's Sentencing Memorandum, at 1 (ECF No. 14).

⁸⁸ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in Defendant's Sentencing Memorandum.

⁸⁹ Statement of Facts, at 1-2 (ECF No. 7).

⁹⁰ *United States v. Gardellini*, 545 F.3d 1089, 1090 (D.C. Cir. 2008).

⁹¹ Government's Memorandum in Opposition to Defendant's Motion for a Downward Departure Pursuant to 5K2.0 (ECF No. 11).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Ginzburg, Anton	11-cr-432 (E.D.N.Y.)	No tax loss ⁹² and a maximum account value of approximately \$3 million ⁹³	6-12 mos ⁹⁴	6 mos	0 incarceration; 5 years probation; \$25,000 fine	No ⁹⁵
Gomez, Humberto	12-cr-20198 (S.D. Fla.)	Tax loss of \$10,478 and a maximum account balance of \$1,412,026 ⁹⁶	0-6 mos ⁹⁷	N/A	0 incarceration; 3 years probation; \$10,478 restitution	Yes ⁹⁸
Greeley, Robert E.	11-cr-374 (N.D. Cal.)	Tax loss of \$16,869 and an aggregate maximum balance of over \$13 million ⁹⁹	12-18 mos ¹⁰⁰	12 mos	0 incarceration; 6 months home confinement; 3 years probation; \$3,000 fine; \$16,689 restitution	No ¹⁰¹

⁹² USA Sentencing Memorandum, at 3 (ECF No. 18) (“Ginzburg’s base offense level should be six, as there was no tax loss”).

⁹³ USA Sentencing Memorandum, at 2 (ECF No. 18) (extrapolated from a civil FBAR penalty of \$1,552,606.50).

⁹⁴ USA Sentencing Memorandum, at 1 (ECF No. 18).

⁹⁵ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Sentencing Memorandum (ECF No. 18).

⁹⁶ Press release, U.S. Attorney’s Office, Southern District of Florida, Businessman with Swiss Bank Account Pleads Guilty to Charge of Filing a False Tax Return (May 3, 2012), available at <https://www.justice.gov/archive/usao/fls/PressReleases/2012/120503-03.html>.

⁹⁷ Defendant’s Sentencing Memorandum, at 1 (ECF No. 22).

⁹⁸ Defendant’s Sentencing Memorandum, at 1 (ECF No. 22).

⁹⁹ Defendant’s Sentencing Memorandum, at 1-2 (ECF No. 11).

¹⁰⁰ Defendant’s Sentencing Memorandum, at 2 (ECF No. 11) (“Mr. Greeley should receive a sentence below the applicable Guidelines range of 12-18 Months”).

¹⁰¹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor in Defendant’s Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Gurary, Edward	11-cr-72 (N.D. Ohio)	Tax loss of \$16,182 ¹⁰² and a maximum account value of \$947,000 ¹⁰³	10-16 mos ¹⁰⁴	10 mos	0 incarceration; 3 years probation	Yes ¹⁰⁵
Hakimijoo, Monajem	14-cr-17 (C.D. Cal.)	Tax loss of \$59,528 ¹⁰⁶ and a maximum account balance of approximately \$4 million ¹⁰⁷	12-18 mos ¹⁰⁸	6 mos	6 months incarceration; 1 year home confinement; 2 years supervised release; \$30,000 fine; \$59,528 restitution	No ¹⁰⁹

¹⁰² Defendant's Sentencing Memorandum, at 1 (ECF No. 42).

¹⁰³ Press release, U.S. Attorney's Office, Northern District of Ohio, Former Ohio Man Pleads Guilty to Failing to Report His Foreign Bank Account at UBS in Switzerland (March 8, 2011), available at <https://www.justice.gov/opa/pr/former-ohio-man-pleads-guilty-failing-report-his-foreign-bank-account-ubs-switzerland>.

¹⁰⁴ Defendant's Sentencing Memorandum, at 4 (ECF No. 42).

¹⁰⁵ Defendant's Sentencing Memorandum, at 1 (ECF No. 42); Government's Eighth Motion to Continue Sentencing, at 2 (ECF No. 39) ("The government continues to believe that the period of cooperation may be substantial, extending over a period of several months beyond the current October 9th date.").

¹⁰⁶ USA Sentencing Memorandum, at 3 (ECF No. 26).

¹⁰⁷ Press release, U.S. Attorney's Office, Central District of California, Mizrahi Bank Client Sentenced for Filing False Tax Return (Aug. 4, 2014), available at <https://www.justice.gov/opa/pr/mizrahi-bank-client-sentenced-filing-false-tax-return>

¹⁰⁸ USA Sentencing Memorandum, at 1 (ECF No. 26).

¹⁰⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor the Defendant's Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Handelsman, Moshe	13-cr-384 (N.D. Cal.)	Tax loss of \$830,000 and a maximum account value of approximately \$3 million ¹¹⁰	30-36 mos ¹¹¹	30 mos	0 incarceration; 10 months home confinement; 2 years probation; \$6,000 fine	Yes ¹¹²
Heller, Kenneth	10-cr-388 (S.D.N.Y.)	Tax loss between \$400,000 and \$1,000,000 and a maximum account value of \$19,632,000 ¹¹³	30-37 mos ¹¹⁴	28.5 mos	45 days incarceration; 2 years supervised release; \$180,000 fine	No ¹¹⁵

¹¹⁰ USA Sentencing Memorandum, at 3 (ECF No. 17).

¹¹¹ Based on 2013 guidelines calculation and an offense level of 19. *See* USA Sentencing Memorandum, at 2 (ECF No. 17).

¹¹² USA Sentencing Memorandum, at 3-4 (ECF No. 17).

¹¹³ Plea Agreement, at 2-3 (ECF No. 58 at Ex. G).

¹¹⁴ USA Sentencing Memorandum, at 1 (ECF No. 59).

¹¹⁵ USA Kaminsky Table (Defendant “assisted the government although no 5K1.1 motion was filed”); USA Sentencing Memorandum, at 2-3 (ECF No. 59).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Hernandez, Federico	10-cr-334 (S.D.N.Y.)	Tax loss of \$84,000 ¹¹⁶ and a maximum account value of \$8,799,396 ¹¹⁷	18-24 mos ¹¹⁸	6 mos	1 year and 1 day incarceration; 1 year supervised release with 6 months home confinement; \$4,000 fine; \$84,423 restitution	No ¹¹⁹
Hoess, Lothar	11-cr-154 (D.N.H.)	Tax loss between \$400,000 and \$1,000,000 ¹²⁰ and a maximum account value of approximately \$2.6 million ¹²¹	30-37 mos ¹²²	30 mos	0 incarceration; 8 months home confinement; 3 years probation; \$10,000 fine; \$2,033,209 restitution	Yes ¹²³

¹¹⁶ USA Sentencing Memorandum, at 3-7 (ECF No. 11) (explaining that the tax loss of \$84,000, which was used to calculate the guidelines range, was substantially lower than the true tax loss to the Government, to wit, \$510,193).

¹¹⁷ Information, at 6 (ECF No. 2).

¹¹⁸ USA Sentencing Memorandum, at 2 (ECF No. 11).

¹¹⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Sentencing Memorandum.

¹²⁰ Plea Agreement, at 5 (ECF No. 44) (applying 2T4.1 (H)).

¹²¹ Defendant's Sentencing Memorandum, at 2 (extrapolated from an FBAR penalty of approximately \$1.3 million) (ECF No. 51).

¹²² Defendant's Sentencing Memorandum, at 19 (ECF No. 51).

¹²³ Defendant's Sentencing Memorandum, at 7 (ECF No. 51) ("the government will be filing a U.S.S.G. 5K1.1 Motion for Downward Departure in Mr. Hoess's case").

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Homann, Juergen	09-cr-724 (D.N.J.)	Tax loss between \$400,000 and \$1,000,000 ¹²⁴ and a maximum value of over \$5 million ¹²⁵	30-37 mos ¹²⁶	30 mos	0 incarceration; 5 years probation; \$60,000 fine	Yes ¹²⁷
Iazlovsky, Alexei	13-cr-344 (E.D. Cal.)	Tax loss between \$400,000 and \$1,000,000 ¹²⁸ and a maximum account value of at least \$2.6 million ¹²⁹	30-37 mos ¹³⁰	30 mos	0 incarceration; 1 year supervised release; \$60,000 fine	Yes ¹³¹

¹²⁴ Plea Agreement, at 7 (ECF No. 4).

¹²⁵ Press release, U.S. Attorney's Office, District of New Jersey, UBS Client Pleads Guilty to Failing to Report \$6.1 Million in Swiss Bank Accounts (Sept. 25, 2009), available at <https://www.justice.gov/opa/pr/ubs-client-pleads-guilty-failing-report-61-million-swiss-bank-accounts>.

¹²⁶ Plea Agreement, at 8 (ECF No. 4).

¹²⁷ A motion pursuant to U.S.S.G. § 5K1.1 was identified in the USA Kaminsky Table.

¹²⁸ Plea Agreement, at 14 (ECF No. 7)

¹²⁹ Press release, U.S. Attorney's Office, Central District of California, Maryland Businessman Pleads Guilty to Concealing Foreign Bank Account at Israel based Bank on His Tax Return (July 1, 2013), available at <https://www.justice.gov/opa/pr/maryland-businessman-pleads-guilty-concealing-foreign-bank-account-israel-based-bank-his-tax>

¹³⁰ Based on the guidelines calculation in the plea agreement, and the application of the 2013 guidelines. *See* Plea Agreement, at 13-14 (ECF No. 7).

¹³¹ Notice of Manual Filing (ECF No. 48) (indicating the government will file a motion pursuant to 5K1.1).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Jackson, Lucille	10-cr-797 (D.N.J.)	Tax loss between \$5,000 and \$12,500 ¹³² and a maximum account value of more than \$750,000 ¹³³	6-12 mos ¹³⁴	6 mos	0 incarceration; 1 year probation	No ¹³⁵
Jiang, Jonathan Jianguo	11-cr-00857 (N.D. Cal.)	Tax loss of \$467,336 ¹³⁶ and a maximum account value of approximately \$4.3 million ¹³⁷	24-30 mos ¹³⁸	8 mos	16 months incarceration; 3 years supervised release; restitution of \$467,336	No ¹³⁹

¹³² Plea Agreement, at 6 (ECF No. 5).

¹³³ Press Release, U.S. Attorney's Office, District of New Jersey, New Jersey UBS Client Sentenced for Failing to Report More Than \$750,000 in Swiss Bank Account (May 23, 2011), available at <https://www.justice.gov/opa/pr/new-jersey-ubs-client-sentenced-failing-report-more-750000-swiss-bank-account>.

¹³⁴ Plea Agreement, at 6 (ECF No. 5).

¹³⁵ A motion pursuant to U.S.S.G. § 5K1.1 was not identified in the USA Kaminsky Table.

¹³⁶ USA Sentencing Memorandum, at 1-2 (ECF No. 82).

¹³⁷ Indictment, at 2 (ECF No. 1).

¹³⁸ USA Sentencing Memorandum, at 6-7 (ECF No. 82).

¹³⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor the Defendant's Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Jovel, Efrain Arturo	14-cr-463 (N.D. Cal.)	Tax loss of \$175,000 ¹⁴⁰ and an undetermined maximum account value	18-24 mos ¹⁴¹	0 mos	18 months incarceration ¹⁴² ; 3 years supervised release; \$10,000 fine; \$175,023 restitution	No ¹⁴³
Kaminsky, Gregg A.	14-cr-382 (N.D. Ga.)	Tax loss of approximately \$125,000 and a maximum account balance of \$1.15 million ¹⁴⁴	15-21 mos ¹⁴⁵	6 mos	4 months incarceration; 2 months home confinement; 2 years supervised release; \$0 fine; \$91,983 restitution	No ¹⁴⁶

¹⁴⁰ Press Release, U.S. Attorney's Office, Northern District of California, Santa Rosa Tax Return Preparer Sentenced to 18 Months for Tax Fraud and Failing to Report Foreign Bank Accounts Omitting More than \$587,000 of Income (March 3, 2015), available at <https://www.justice.gov/usao-ndca/pr/santa-rosa-tax-return-preparer-sentenced-18-months-tax-fraud-and-failing-report-foreign>.

¹⁴¹ Defendant's Sentencing Memorandum, at 4 (ECF No. 15).

¹⁴² See Defendant's Sentencing Memorandum, at 2 (ECF No. 15) ("Although the defense could make many arguments that 18 months in custody for a 64 year old first offender with a series of medical problems is greater than required to deter others and punish Mr. Jovel, the defense stands by the agreement it has made and requests the Court impose an 18 month sentence in this case.").

¹⁴³ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor the Defendant's Sentencing Memorandum.

¹⁴⁴ USA Sentencing Memorandum, at 3-5 (ECF No. 13).

¹⁴⁵ USA Sentencing Memorandum, at 3-4, 9 (ECF No. 13).

¹⁴⁶ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor Defendant's Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Kampfen, Pius	13-cr-369 (N.D. Cal.)	Tax loss of \$6,420 and a maximum account value of \$3 million ¹⁴⁷	6-12 mos ¹⁴⁸	6 mos	0 incarceration; 6 months home confinement; 2 years probation; \$20,000 fine	No ¹⁴⁹
Kashfi, Guity	13-cr-241 (C.D. Cal.)	Tax loss of \$61,965 and a maximum account value of approximately \$2.5 million ¹⁵⁰	12-18 mos ¹⁵¹	11 mos	1 month incarceration; 1 year supervised release; \$30,000 fine; \$61,965 restitution	Yes ¹⁵²
Kardash, Viktor	14-cr-345 (S.D.N.Y)	Tax losses of \$268,034 and a maximum account value of \$1,599,270.51 ¹⁵³	24-30 mos ¹⁵⁴	21 mos	3 months incarceration; 3 years supervised release; \$268,034 restitution	No ¹⁵⁵

¹⁴⁷ Defendant's Sentencing Memorandum, at 2 (ECF No. 8) (extrapolated from a \$1,465,392.85 civil FBAR penalty).

¹⁴⁸ USA Sentencing Memorandum, at 1 (ECF No. 9).

¹⁴⁹ USA Sentencing Memorandum, at 2 (ECF No. 9).

¹⁵⁰ Plea Agreement, at 11, Attachment A (ECF No. 6).

¹⁵¹ Based on the guidelines calculation in the plea agreement, and the application of the 2013 guidelines. Plea Agreement, at 13-14 (ECF No. 6).

¹⁵² ECF No. 53 ("GOVERNMENT'S EX PARTE APPLICATION to File Its Further Sentencing Position and Request Pursuant to U.S.S.G. 5K1.1.").

¹⁵³ USA Sentencing Memorandum, at 2 (ECF No. 13).

¹⁵⁴ USA Sentencing Memorandum, at 1, 3 (ECF No. 13).

¹⁵⁵ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Landegger, George	15-cr-00032 (S.D.N.Y.)	Tax loss of \$71,824 and a maximum account value of over \$8.4 million ¹⁵⁶	12-18 mos ¹⁵⁷	10 mos	2 months incarceration; 6 months home confinement; 6 months of supervised release; \$71,824 in restitution; \$30,000 fine	No ¹⁵⁸
McCarthy, John	09-cr-784 (C.D. Cal.)	Tax loss between \$200,000 and \$400,000 ¹⁵⁹ and a maximum account value of over \$1 million ¹⁶⁰	24-30 mos ¹⁶¹	24 mos	0 incarceration; 6 months home confinement; 3 years probation; \$25,000 fine	Yes ¹⁶²

¹⁵⁶ USA Sentencing Memorandum, at 2-3 (ECF No. 18)

¹⁵⁷ USA Sentencing Memorandum, at 1 (ECF No. 18)

¹⁵⁸ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Sentencing Memorandum nor Defendant's Sentencing Memorandum.

¹⁵⁹ Plea Agreement, at 6 (ECF No. 5).

¹⁶⁰ Plea Agreement, Attachment A (ECF No. 5).

¹⁶¹ Based on the guidelines calculation in the plea agreement, and the application of the 2009 guidelines. Plea Agreement, at 5-6 (ECF No. 5)

¹⁶² ECF No. 36 ("Government's Further Sentencing Position and Request Pursuant to U.S.S.G. 5K1.1")

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Moran, Robert	09-cr-60089 (S.D. Fla.)	Tax loss of \$25,788 ¹⁶³ and a maximum account value of approximately \$3.6 million ¹⁶⁴	10-16 mos ¹⁶⁵	8 mos	2 months incarceration; 1 year supervised release with 150 days home confinement	Yes ¹⁶⁶
Mukhi, Raju	14-cr-00173 (E.D. Mo.)	Taxes losses of \$37,447 ¹⁶⁷ and a maximum account value was at least \$14 million ¹⁶⁸	Not available	Not available	0 incarceration; 3 years probation; restitution of \$37,447	Not available
Olenicoff, Igor	07-cr-227 (C.D. Cal.)	No tax loss and a maximum account value of over \$100 million ¹⁶⁹	0-6 mos ¹⁷⁰	Not applicable	0 incarceration; 2 years probation; \$3,500 fine	No ¹⁷¹

¹⁶³ Defendant's Sentencing Memorandum, at 3 (ECF No. 44).

¹⁶⁴ Defendant's Sentencing Memorandum, at 22 (ECF No. 44).

¹⁶⁵ Defendant's Sentencing Memorandum, at 15 (ECF No. 44).

¹⁶⁶ Defendant's Sentencing Memorandum, at 1 (ECF No. 44).

¹⁶⁷ Judgment, at 3 (ECF No. 61).

¹⁶⁸ Indictment, at 2-3 (ECF No. 2).

¹⁶⁹ Plea Agreement, at 4, 8 (ECF No. 11).

¹⁷⁰ USA Sentencing Memorandum, at 2 (ECF No. 14).

¹⁷¹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Palmer, Angela	12-cr-8 (E.D. Tenn.)	Tax loss of \$58,647 ¹⁷² a and maximum account value that is not available	18-24 mos ¹⁷³	18 mos	0 incarceration; 5 years probation; \$58,647 restitution	No ¹⁷⁴
Palmer, Warren	12-cr-7 (E.D. Tenn.)	Tax loss of \$70,887 ¹⁷⁵ and a maximum account value that is not available	18-24 mos ¹⁷⁶	18 mos	0 incarceration; 5 years probation; \$70,887 restitution	No ¹⁷⁷
Quintero, Luis	12-cr-20192 (S.D. Fla.)	No tax loss ¹⁷⁸ and a maximum account value of \$4,005,618 ¹⁷⁹	6-12 mos ¹⁸⁰	2 mos	4 months incarceration; 3 years supervised release; \$20,000 fine	No ¹⁸¹

¹⁷² Plea Agreement, at 5 (ECF No. 4).

¹⁷³ Defendants' Sentencing Memorandum, at 22 (ECF No. 20).

¹⁷⁴ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in Defendant's Sentencing Memorandum.

¹⁷⁵ Plea Agreement, at 5 (ECF No. 3).

¹⁷⁶ Defendants' Sentencing Memorandum, at 22 (ECF No. 20).

¹⁷⁷ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in Defendant's Sentencing Memorandum.

¹⁷⁸ Defendant's Sentencing Memorandum, at 1 (ECF No. 28).

¹⁷⁹ Plea Agreement, at 6 (ECF No. 18).

¹⁸⁰ Defendant's Sentencing Memorandum, at 2 (ECF No. 28).

¹⁸¹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the Defendant's Sentencing Memorandum nor in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Raminfard, David	13-cr-725 (C.D. Cal.)	Tax loss of \$145,934 and a maximum account value of \$3,001,259 ¹⁸²	18-24 mos ¹⁸³	16 mos	2 months incarceration; 1 year supervised release; \$145,934 in restitution; \$40,000 fine	Yes ¹⁸⁴
Reiss, Michael	11-cr-668 (S.D.N.Y.)	Tax loss greater than \$400,000 and a maximum account value of \$2.588 million ¹⁸⁵	30-37 mos ¹⁸⁶	30 mos	1 day incarceration; 3 years supervised release with 8 months in a halfway house; \$458,550 restitution	No ¹⁸⁷
Robbins, Jules	10-cr-333 (S.D.N.Y)	No tax loss and a maximum account value of over \$40 million ¹⁸⁸	6-12 mos ¹⁸⁹	6 mos	0 incarceration; 1 year probation; \$2,000 fine	No ¹⁹⁰

¹⁸² Plea Agreement, Attachment A, at 3 (ECF No. 4).

¹⁸³ Defendant's Sentencing Memorandum, at 1 (ECF No.); Plea Agreement, at 14-15 (ECF No. 4).

¹⁸⁴ Defendant's Sentencing Memorandum, at 2 (ECF No. 33).

¹⁸⁵ USA Sentencing Memorandum, at 1, 8 (ECF No. 16).

¹⁸⁶ Defendant's Sentencing Memorandum, at 3 (ECF No. 12).

¹⁸⁷ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table. *See also* USA Sentencing Memorandum, at 10-11 (ECF No. 16).

¹⁸⁸ Defendant's Sentencing Memorandum, at 1, 15 (ECF. No. 10) (extrapolated based on civil FBAR penalty of \$20.83 million).

¹⁸⁹ Defendant's Sentencing Memorandum, at 16 (ECF No. 10).

¹⁹⁰ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Kaminsky Table nor in the Defendant's Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Roberts, Nadia	11-cr-199 (E.D. Cal.)	Tax loss of \$709,675 and a maximum account value of approximately \$5 million ¹⁹¹	30-37 mos ¹⁹²	18 mos	1 year and 1 day incarceration; 1 year supervised release; \$709,675 restitution	Yes ¹⁹³
Roberts, Sean	11-cr-199 (E.D. Cal.)	Tax loss of \$709,675 and a maximum account value of approximately \$5 million ¹⁹⁴	30-37 mos ¹⁹⁵	18 mos	1 year and 1 day incarceration; 1 year supervised release; \$709,675 restitution	Yes ¹⁹⁶
Roessel, Wolfgang	12-cr-60074 (S.D. Fla.)	\$312,803 ¹⁹⁷ and a maximum account value of over \$10 million ¹⁹⁸	24-30 mos ¹⁹⁹	24 mos	0 incarceration; 8 months home confinement; 3 years probation; \$10,000 fine	No ²⁰⁰

¹⁹¹ Plea Agreement, at 3, 15 (ECF No. 7).

¹⁹² USA Sentencing Memorandum, at 9-10 (ECF No. 45).

¹⁹³ USA Sentencing Memorandum, at 8-10 (ECF No. 45).

¹⁹⁴ Plea Agreement, at 3, 15 (ECF No. 7).

¹⁹⁵ USA Sentencing Memorandum, at 9-10 (ECF No. 45).

¹⁹⁶ USA Sentencing Memorandum, at 8-10 (ECF No. 45).

¹⁹⁷ Plea Agreement, at 4 (ECF No. 20).

¹⁹⁸ Plea Agreement, at 5 (ECF No. 20) (extrapolated from \$5.7 million civil penalty).

¹⁹⁹ Based on the guidelines calculation in the plea agreement, and the application of the 2012 guidelines. *See* Plea Agreement, at 4 (ECF No. 20).

²⁰⁰ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Kaminsky Table nor in the Defendant's Sentencing Memorandum.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Rubinstein, Steven	09-cr-60166 (S.D. Fla.)	Tax loss between \$80,000 and \$200,000 ²⁰¹ and a maximum account value of at least \$7 million ²⁰²	18-24 mos ²⁰³	18 mos	0 incarceration; 12 months home confinement; 3 years probation; \$40,000 fine	Yes ²⁰⁴
Rudolph, Gregory	10-cr-10360 (D. Mass.)	Tax loss of \$25,507 and a maximum account balance of approximately \$2 million ²⁰⁵	10-16 mos ²⁰⁶	10 mos	0 incarceration; 1 month home confinement; 1 year probation; \$3,000 fine	Yes ²⁰⁷

²⁰¹ Based on the guidelines range of 18-24 months mentioned in the Government's motion for a downward departure, *see* (ECF No. 51), Rubinstein's offense level must have been 15. Based on the guidelines calculation in the plea agreement, for Rubinstein to have a final offense level of 15, his tax losses must have been calculated under 2T4.1(F).

²⁰² Statement of Facts, at 2 (ECF No. 43).

²⁰³ USA Motion for 5K (ECF No. 51).

²⁰⁴ USA Motion for 5K (ECF No. 51).

²⁰⁵ Plea Agreement, at 2 (ECF No. 9).

²⁰⁶ Based on the guidelines calculation in the plea agreement, and the application of the 2011 guidelines. *See* Plea Agreement, at 2 (ECF No. 9).

²⁰⁷ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was identified in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Schiavo, Michael	11-cr-10192 (D. Mass.)	Tax loss of \$40,624 ²⁰⁸ and a maximum account value of approximately \$150,000 ²⁰⁹	12-18 mos ²¹⁰	12 mos	0 incarceration; 1 month home confinement; 1 year probation	Yes ²¹¹
Schober, Peter	10-cr-10359 (D. Mass.)	Tax loss of \$77,871 and a maximum account value of \$1,555,972 ²¹²	12-18 mos ²¹³	11 mos	1 month incarceration; 6 months supervised release with 2 months home confinement; \$3,000 fine	Yes ²¹⁴
Sethi, Sanjay	13-cr-10 (D.N.J.)	Tax loss of \$102,167 and a maximum account value of \$4.7 million ²¹⁵	18-24 mos ²¹⁶	18 mos	0 incarceration; 1 year probation with 4 months home confinement; \$0 fine	Not available

²⁰⁸ Plea Agreement, at 2 (ECF No. 2).

²⁰⁹ Information, at 1 (ECF No. 1).

²¹⁰ Defendant's Sentencing Memorandum, at 7 (ECF No. 12).

²¹¹ Defendant's Sentencing Memorandum, at 7 (ECF No. 12).

²¹² Plea Agreement, at 2, 4 (ECF No. 3) (specifying that the FBAR penalty was \$777,986).

²¹³ Based on the guidelines calculation in the plea agreement, and the application of the 2010 guidelines. *See* Plea Agreement, at 2 (ECF. No. 3).

²¹⁴ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was identified in the USA Kaminsky Table.

²¹⁵ Plea Agreement, at 3, 5 (ECF No. 5).

²¹⁶ Based on the guidelines calculation in the plea agreement, and the application of the 2013 guidelines. *See* Plea Agreement, at 8 (ECF No. 5).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Silva, Andrew	10-cr-44 (E.D. Va.)	Tax loss of \$16,484 ²¹⁷ and a maximum account value of approximately \$268,000 ²¹⁸	6-12 mos ²¹⁹	6 mos	0 incarceration; 4 months home confinement; 2 years probation; \$20,000 fine; \$16,484 restitution	Yes ²²⁰
Sperling, Zvi	13-cr-108 (C.D. Cal.)	Tax loss of between \$30,000 and \$80,000 ²²¹ and a maximum account value of \$4 million ²²²	12-18 mos ²²³	12 mos	0 incarceration; 2 years probation; \$30,000 fine; \$70,918 restitution	Yes ²²⁴
Stedman, Robert	14-cr-60073 (S.D. Fla.)	Tax losses between \$12,500 and \$30,000 and a maximum account value of approximately \$800,000 ²²⁵	12-18 mos ²²⁶	12 mos	0 incarceration; 2 years probation; 100 hours of community service	Yes ²²⁷

²¹⁷ Defendant's Sentencing Memorandum, at 1 (ECF No. 15).

²¹⁸ USA Sentencing Memorandum, at 2 (ECF No. 13).

²¹⁹ Defendant's Sentencing Memorandum, at 1 (ECF No. 15).

²²⁰ Motion for Downward Departure (ECF No. 13).

²²¹ Plea Agreement, at 14 (ECF No. 5).

²²² Plea Agreement, Attachment A, at 3 (ECF No. 5).

²²³ Based on the guidelines calculation in the plea agreement, and the application of the 2013 guidelines. Plea Agreement, at 14-15 (ECF No. 5).

²²⁴ ECF No. 29 ("GOVERNMENT'S EXPARTE APPLICATION to File its Further Sentencing Position and Request Pursuant to U.S.S.G. 5K1.1.").

²²⁵ Plea Agreement, at 4-5 (ECF No. 15).

²²⁶ Plea Agreement, at 4-5 (ECF No. 15).

²²⁷ Defendant's Sentencing Memorandum, at 1 (ECF No. 26).

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Troost, Peter	13-cr-185 (N.D. Ill.)	Tax loss of \$1,039,343 ²²⁸ and a maximum account value of \$6,500,943 ²²⁹	37-46 mos ²³⁰	25 mos	1 year and 1 day incarceration; 1 year supervised release; \$32,500 fine; \$1,039,343 restitution	No ²³¹
Upham, Sybil Nancy	10-cr-326 (S.D.N.Y.)	Tax loss of \$740,511 ²³² and a maximum account value of \$11,141,097 ²³³	30-37 mos ²³⁴	30 mos	0 incarceration; 3 years probation; \$30,000 fine	Yes ²³⁵

²²⁸ Plea Agreement, at 6 (ECF No. 12).

²²⁹ Plea Agreement, at 6 (ECF No. 12).

²³⁰ USA Sentencing Memorandum, at 5 (ECF No. 18).

²³¹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was neither mentioned in the USA Kaminsky Table, the Defendant's Sentencing Memorandum, nor the Defendant's Sentencing Memorandum.

²³² Information, at 10 (ECF No. 13).

²³³ Information, at 6 (ECF No. 13).

²³⁴ Based on consultation with Ms. Upham's counsel.

²³⁵ Based on consultation with Ms. Upham's counsel.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Vogliano, Ernest	10-cr-327 (S.D.N.Y.)	Tax loss between \$5,000 and \$12,500 ²³⁶ and a maximum account value of \$4,896,893 ²³⁷	6-12 mos ²³⁸	6 mos	0 incarceration; 2 years probation; \$10,000 fine	No ²³⁹
Wajsfelner, Jacques	12-cr-641 (S.D.N.Y.)	Tax loss of \$419,940 ²⁴⁰ and a maximum account value of at least \$5.5 million ²⁴¹	30-37 mos ²⁴²	30 mos	0 incarceration; 6 months supervised release with 3 months home confinement; \$20,000 fine; \$419,940 restitution	No ²⁴³

²³⁶ Based on consultation with Mr. Vogliano's counsel.

²³⁷ Indictment, at 6 (ECF No.).

²³⁸ Based on consultation with Mr. Vogliano's counsel.

²³⁹ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.

²⁴⁰ USA Sentencing Memorandum, at 2 (ECF No. 10).

²⁴¹ Press Release, U.S. Attorney's Office, Southern District of New York, Massachusetts Man Sentenced In Manhattan Federal Court For Hiding Millions From IRS In Swiss Bank Accounts (March 5, 2013), available at <https://www.justice.gov/usao-sdny/pr/massachusetts-man-sentenced-manhattan-federal-court-hiding-millions-irs-swiss-bank>.

²⁴² Based on application of the 2013 Guidelines to the tax loss, and assuming application of a two-level enhancement for sophisticated means, a three-level reduction for acceptance of responsibility under U.S.S.G. § 3E1.1, and a Criminal History Category of I.

²⁴³ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Warner, H. Ty	13-cr-731 (N.D. Ill.)	Tax loss of \$5,594,877 ²⁴⁴ and a maximum account balance of over \$100 million ²⁴⁵	46-57 mos ²⁴⁶	46 mos	0 incarceration; 2 years probation; \$100,000 fine	No ²⁴⁷
Werdiger, Richard	10-cr-325 (S.D.N.Y.)	Tax loss \$200,000 between \$400,000 and a maximum account value of more than \$7.1 million ²⁴⁸	24-30 mos ²⁴⁹	12 mos	1 year and 1 day incarceration; 1 year supervised release; \$50,000 fine; \$397,404 restitution	No ²⁵⁰

²⁴⁴ Plea Agreement, at 7 (ECF No. 15).

²⁴⁵ USA Sentencing Memorandum, at 27 (ECF No. 26).

²⁴⁶ USA Sentencing Memorandum, at 16 (ECF No. 26).

²⁴⁷ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.

²⁴⁸ Press Release, U.S. Attorney's Office, Southern District of New York, Account Holders Hid Income And Assets From The IRS Using Sham Companies And Evaded Millions Of Dollars In Income Taxes Two Defendants Plead Guilty To Tax Crimes In Manhattan Federal Court (April 15, 2010), available at <https://www.justice.gov/tax/pr/seven-ubs-clients-charged-hiding-over-100-million-secret-swiss-bank-accounts-defraud-irs>.

²⁴⁹ USA Kaminsky Table.

²⁵⁰ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.

Name	Docket	Tax Loss Amount/Maximum Account Value	Guidelines (Months)	Variance (Months)	Sentence	Motion for Downward Departure
Zabczuk, Paul	10-cr-60112 (S.D. Fla.)	Tax loss between \$200,000 and \$400,000 ²⁵¹ and a maximum account value of \$530,000 ²⁵²	24-30 mos ²⁵³	24 mos	0 incarceration; 3 years probation with 1 year home confinement; \$2,000 fine	Yes ²⁵⁴
Zaltsberg, Leonid	10-cr-437 (D.N.J.)	Tax loss \$64,543 ²⁵⁵ and a maximum account value of \$2.6 million ²⁵⁶	12-18 mos ²⁵⁷	12 mos	0 incarceration; 4 years probation with 1 year home confinement; \$3,000 fine	No ²⁵⁸

²⁵¹ Plea Agreement, at 4 (ECF No. 20).

²⁵² Defendant's Sentencing Memorandum, at 6 (ECF No. 28).

²⁵³ USA Motion for Downward Departure, at 2 (ECF No. 29).

²⁵⁴ ECF No. 29.

²⁵⁵ <http://www.northjersey.com/news/n-j-man-sentenced-for-not-reporting-swiss-account-1.1164475>; Plea Agreement, at 6 (ECF No. 3) (estimating the tax loss as between \$30,000 and \$80,000)

²⁵⁶ December 16, 2010 Letter to the Honorable Stanley Chesler (ECF No. 13).

²⁵⁷ Based on a final offense level of 13 calculated in accordance with the 2010 Guidelines.

²⁵⁸ Based on the fact that a motion pursuant to U.S.S.G. § 5K1.1 was not mentioned in the USA Kaminsky Table.